

set forth accurately the articles to be returned and shall show what disposition was made of the remainder of the original shipment and any other facts pertinent to such shipment. Where the appropriate TTB officer approves the application, he shall so indicate by endorsement to that effect on each of the copies of the notice of removal, set forth the articles for which return is approved, and return both copies of the notice of removal to the manufacturer or export warehouse proprietor concerned. Upon receipt of the copies of the notice of removal bearing the endorsement of the appropriate TTB officer, the manufacturer or export warehouse proprietor shall return the articles to his factory or export warehouse, properly modify and execute the certificate of receipt on each copy of the notice of removal, return one such copy to the appropriate TTB officer, and retain the other copy as a part of his records.

(72 Stat. 1418, as amended; 26 U.S.C. 5704)

[T.D. 6871, 31 FR 54, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-421, 64 FR 71926, Dec. 22, 1999]

§ 44.211 [Reserved]

§ 44.212 Delay in lading at port of exportation.

If, on arrival of tobacco products, and cigarette papers and tubes at the port of exportation, the vessel or aircraft for which they are intended is not prepared to receive the articles, they may be properly stored at the port for not more than 30 days. In the event of any further delay, the facts shall be reported by the manufacturer or export warehouse proprietor to the appropriate TTB officer and unless such officer approves an extension of time in which to effect lading and clearance of the shipment it must be returned to the factory or export warehouse.

[T.D. 6871, 31 FR 55, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-480, 67 FR 30802, May 8, 2002]

§ 44.213 Destruction of tobacco products, and cigarette papers and tubes.

Where an export warehouse proprietor desires to destroy any of the tobacco products, or cigarette papers or tubes stored in his warehouse, he shall notify the appropriate TTB officer of the kind and quantity of such articles to be destroyed and the date on which he desires the destruction to take place in order that the appropriate TTB officer may assign an appropriate TTB officer to inspect the articles and supervise their destruction. The export warehouse proprietor shall prepare a notice of removal, Form 5200.14, describing the articles to be destroyed. After witnessing the destruction of the articles, the appropriate TTB officer shall certify to their destruction on two copies of the notice of removal and return them to the export warehouse proprietor, who shall retain one copy for his records and file the other copy with the appropriate TTB officer.

[T.D. 6871, 31 FR 55, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-421, 64 FR 71926, Dec. 22, 1999]

Subpart K—Drawback of Tax

§ 44.221 Application of drawback of tax.

Allowance of drawback of tax shall apply only to tobacco products, and cigarette papers and tubes, on which tax has been paid, when such articles are shipped to a foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States. Such drawback shall be allowed only to the person who paid the tax on such articles and who files claim and otherwise complies with the provisions of this subpart.

(72 Stat. 1419, 68A Stat. 908; 26 U.S.C. 5706, 7653)

[T.D. 6871, 31 FR 55, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]